

**STATE OF DELAWARE**  
**OFFICE OF**  
**AUDITOR OF ACCOUNTS**

**CAESAR RODNEY SCHOOL DISTRICT**  
**FRED FIFER MIDDLE SCHOOL**

**USE OF FLEXTIME**  
**SPECIAL INVESTIGATION**

**FIELDWORK END DATE: APRIL 22, 2008**

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**State of Delaware**  
**Office of Auditor of Accounts**  
**R. Thomas Wagner, Jr. – CFE, CGFM, CICA**  
**At a Glance**

*Working Hard to Protect YOUR Tax Dollars*

**Why We Did This Review**

The Office of Auditor of Accounts (AOA) received the following complaint regarding Fred Fifer Middle School (the School) within Caesar Rodney School District (the District):

- Two employees were improperly permitted to take time off with pay.

**Background**

The School was completed during the summer of 1999. The School's mission is to nurture a learning community in which all stakeholders - students and staff, parents and citizens - work together to enable all students:

- To meet or exceed State standards at the 8th grade level,
- To acquire the tools they need to become successful life-long learners,
- To recognize and respect the rights of all members of the diverse community,
- To pursue personal interests and activities to promote physical and emotional well being, and
- To become active, participating citizens.

**For further information on this release, please contact:**

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**CAESAR RODNEY SCHOOL DISTRICT**  
**FRED FIFER MIDDLE SCHOOL – USE OF FLEXTIME**

**What We Found**

- Two, 10-month employees worked hours during the summer and were permitted to take an equivalent number hours during the school year for time off with pay.
- The hours taken during the school year did not exceed the hours worked during the summer.
- The District does not have a standard procedure in place for allowing flex hours/schedules.

**What We Recommend**

In order to promote consistency as well as standard recordkeeping, the District should:

- Establish a standard procedure regarding flextime.
- Require standard forms and processes for hours worked (e.g. timesheets and leave slips).

**Please read the complete report for a full list of findings/recommendations and to review the District's response to our findings.**

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# AUDIT AUTHORITY

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Title 29, Del. C. c. 29 authorizes the Auditor of Accounts to file written reports containing:

1. Whether all expenditures have been for the purpose authorized in the appropriations;
2. Whether all receipts have been accounted for and paid into the State Treasury as required by law;
3. All illegal and unbusinesslike practices;
4. Recommendations for greater simplicity, accuracy, efficiency, and economy; and
5. Such data, information, and recommendations as the Auditor of Accounts may deem advisable and necessary.

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# ALLEGATION AND BACKGROUND

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## **ALLEGATION**

The Office of Auditor of Accounts (AOA) received the following complaint regarding Fred Fifer Middle School (the School) within Caesar Rodney School District (the District):

- Two employees were improperly permitted to take time off with pay.

## **BACKGROUND**

The School was completed during the summer of 1999. The School's mission is to nurture a learning community in which all stakeholders - students and staff, parents and citizens - work together to enable all students:

- To meet or exceed State standards at the 8th grade level,
- To acquire the tools they need to become successful life-long learners,
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- To become active, participating citizens.

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# OBJECTIVES, SCOPE, & METHODOLOGY

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## **OBJECTIVES**

The objectives of the investigation were:

- To determine if the employees' leave was allowable per the District's policies and procedures.
- To determine if the employees' leave records were accurate.

## **SCOPE**

The scope of the investigation included, for the employees named in the allegation, a review of payroll records, timesheets, and leave records for the period of July 1, 2007 through February 29, 2008.

The investigation was performed in accordance with the President's Council on Integrity and Efficiency, *Quality Standards for Investigations*.

## **METHODOLOGY**

Investigative techniques included:

- Interviews and inquiry.
- Inspection and confirmation of documentation.

The investigation consisted of the following procedures:

- Reviewed policies and procedures.
- Tested time records, leave records, and payroll records.
- Performed interviews and inquiries.

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# CONCLUSIONS

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<b>Allegation</b>	<b>Results of Testing</b>	<b>Conclusion</b>
Two employees were improperly permitted to take time off with pay.	<p>AOA determined that the two employees named in the allegation were 10-month employees. Ten-month employees normally do not work during the summer months. In order for the timely completion of certain tasks, the employees worked some hours during the summer months. Tasks included transferring and documenting new student files and attending training for the student enrollment process. These tasks are within the normal responsibilities and duties of the employees. The employees were provided an equivalent number of hours during the school year for time off with pay. The School's principal and assistant principal approved the flex hours and tracked the hours earned as well as the hours taken. The system used to track the flex hours were handwritten notes in a notebook. The documentation did not include timesheets or leave slips.</p> <p>AOA reviewed (a) the District's policies and procedures, (b) the District's Instructional Staff Handbook, and (c) the contract with the Caesar Rodney Education Association and determined that neither addressed situations in which employees work additional hours or flex schedules. In addition, there was no evidence of Board approval of the flextime arrangement.</p> <p>AOA determined that the hours taken during the school year did not exceed the hours worked during the summer. However, the District does not have a standard procedure in place for allowing flex schedules.</p>	Partially Substantiated.

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# FINDINGS AND RECOMMENDATIONS

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## ***Finding***

In order to encourage the timely completion of tasks, two 10-month employees were permitted to work hours during the summer and take an equivalent number of hours of leave during the school year. The District does not have an established procedure for flex schedules/hours in addition, there was no evidence of Board approval. The lack of a standard District procedure and Board approval could lead to inappropriate time reporting or the perception of favoritism.

## ***Recommendation***

In order to promote consistency as well as standard recordkeeping, the District should:

- Establish a standard procedure regarding flextime.
- Require standard forms and processes for hours worked (e.g. timesheets, leave slips, flextime tracking sheets).

## ***Auditee Response***

In the event the Caesar Rodney School District uses flextime, or an exchange of hours for work performed during the summer months for hours released during the school year, it will use a standardized form for such practice. In addition, the school district will incorporate written procedures that outline flextime.



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# DISTRIBUTION OF REPORT

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Copies of this report have been distributed to the following public officials:

Executive

The Honorable Ruth Ann Minner, Governor, State of Delaware

Legislative

The Honorable Russell T. Larson, Controller General, Office of the Controller General

Other Elective Offices

The Honorable Joseph R. Biden III, Attorney General, Office of the Attorney General

Other

Dr. Kevin Fitzgerald, Superintendent, Caesar Rodney School District

Ms. Ada Twitchell, Director of Business and Finance, Caesar Rodney School District

Ms. Josette McCullough, Principal, Fred Fifer Middle School